

Mail Stop 3561

March 25, 2008

By Facsimile and U.S. Mail

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Mr. Steve Zhang
Chief Executive Officer
4th Floor, Zhongdian Information Tower
6 Zhongguancun South Street, Haidian District
Beijing 100086, China

Re: AsiaInfo Holdings, Inc
Form 10-K for the fiscal year ended December 31, 2006
Filed March 14, 2007
Form 10-Q for the quarterly period ended September 30, 2007
Filed November 9, 2007
File No. 001-15713

Dear Mr. Zhang:

We have completed our review on the above referenced filings and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief